

**County of Placer, California**

**Balance Sheet  
Governmental Funds  
June 30, 2002**

	<b>General Fund</b>	<b>Public Safety</b>	<b>Public Ways and Facilities</b>	<b>Capital Projects Securitization</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>						
Cash and investments	\$ 87,748,652	\$ 3,386,935	\$ 46,413,591	\$ -	\$ 59,736,922	\$ 197,286,100
Cash with fiscal agent	162,699	-	-	-	2,684,437	2,847,136
Receivables (net):						
Accounts	1,540,181	1,009,025	111,215	-	848,351	3,508,772
Notes	-	-	-	-	3,056,953	3,056,953
Due from other funds	4,564,969	33,791	-	-	409,866	5,008,626
Due from other governments	15,244,882	4,252,548	1,003,718	35,492,365	852,827	56,846,340
Deposits	353,990	-	-	-	-	353,990
Inventories	61,821	-	360,502	-	-	422,323
Prepaid items	588,773	21,804	4,232	-	107,995	722,804
Advances to other funds	1,534,440	-	-	-	645,829	2,180,269
Total assets	<u>\$ 111,800,407</u>	<u>\$ 8,704,103</u>	<u>\$ 47,893,258</u>	<u>\$ 35,492,365</u>	<u>\$ 68,343,180</u>	<u>\$ 272,233,313</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable and accrued liabilities	\$ 7,399,644	\$ 2,769,598	\$ 1,825,736	\$ -	\$ 2,884,266	\$ 14,879,244
Due to other funds	315,476	-	1,557,363	-	535,689	2,408,528
Due to other governments	1,893,433	-	-	-	-	1,893,433
Deposits from others	161,873	-	-	-	9,874	171,747
Deferred revenue	3,831,240	314,614	4,940,721	-	164,993	9,251,568
Advances from other funds	99,496	-	-	-	1,814,175	1,913,671
Total liabilities	<u>13,701,162</u>	<u>3,084,212</u>	<u>8,323,820</u>	<u>-</u>	<u>5,408,997</u>	<u>30,518,191</u>
<b>Fund balances:</b>						
Reserved for:						
Encumbrances	3,016,064	1,032,488	8,246,301	-	9,284,761	21,579,614
Notes receivable	-	-	-	-	3,056,953	3,056,953
Deposits	353,990	-	-	-	-	353,990
Inventories	61,821	-	360,502	-	-	422,323
Prepaid items	588,773	21,804	4,232	-	106,379	721,188
Advances	1,534,440	-	-	-	645,829	2,180,269
Imprest cash	6,873	3,240	-	-	240	10,353
General reserve	8,978,089	244,755	2,671,537	-	2,275,614	14,169,995
Debt service	-	-	-	-	2,761,195	2,761,195
Unreserved, reported in:						
General fund	83,559,195	-	-	-	-	83,559,195
Special revenue funds	-	4,317,604	28,286,866	-	17,379,935	49,984,405
Capital projects funds	-	-	-	35,492,365	27,417,621	62,909,986
Permanent fund	-	-	-	-	5,656	5,656
Total fund balances	<u>98,099,245</u>	<u>5,619,891</u>	<u>39,569,438</u>	<u>35,492,365</u>	<u>62,934,183</u>	<u>241,715,122</u>
Total liabilities and fund balances	<u>\$ 111,800,407</u>	<u>\$ 8,704,103</u>	<u>\$ 47,893,258</u>	<u>\$ 35,492,365</u>	<u>\$ 68,343,180</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 174,869,360

Other long-term assets are not available to pay for current-period expenditure and, therefore, are deferred in the funds. 1,523,427

Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The assets and liabilities of the County Services and Self Insurance Internal Service Funds are included in governmental activities in the statement of net assets. 16,533,953

Some liabilities are not due and payable in the current period and therefore are not reported in the funds as follows:

Certificates of participation	(26,205,000)
Capital leases	(2,012,145)
Interest payable	(411,885)
Compensated absences	(14,254,398)

Net assets of governmental activities (Page 13) \$ 391,758,434

The notes to the financial statements are an integral part of this statement.